

www.yorkcounty.gov. Property owners are able to get information relating to the actual transactions that our appraisers have used to determine the assessed value of their property. Individuals intending to locate in York County often use this information to determine the price they are willing to pay for property. Other professionals (i.e. realtors, insurers, appraisers, lenders, surveyors, title companies, etc.) also contact the office daily to get information relating to real property within the County.

Land Use Program

The Real Estate Assessment Office also administers the Land Use Program for York County. This program is available to those property owners actively involved in the production of agricultural products and can result in a reduced real estate tax liability for those areas of their property that qualify for the program. Information pertaining to, and applications for, the program are available by contacting our office or by accessing the website at www.yorkcounty.gov.

Questions

If you have any questions about this information, call (757) 890-3720 or visit the office located in the Finance Building, 120 Alexander Hamilton Boulevard, Yorktown, during office hours (Monday through Friday, 8:15 a.m. to 5 p.m.)

The Clerk of Circuit Court's Office is located in the York-Poquoson Courthouse, 300 Ballard Street, Yorktown. Hours of operation are Monday through Friday, 9 a.m. to 5 p.m.

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A Guide to York County's Real Estate Assessment Process



The Real Estate Reassessment Process

The Real Estate Assessment Office is responsible for the reassessment of all real estate within York County and receives its authority from the Codes of York County and Virginia. The office maintains a database containing all information pertaining to real estate property: Land size, building size, the age of structures (if known), sewer and water availability, topography, zoning, and much more.

In Virginia, real property information is considered public information and is available for review by contacting the office at (757) 890-3720 or by accessing the website at www.yorkcounty.gov.

Assessment Time Frame

In accordance with the York County Code, the office is required to conduct a biennial assessment. Every two years a general reassessment of all real property within the County is conducted. Property information is continually updated and new values assigned. The effective date of each reassessment is January 1 of each even numbered year. Future reassessments will take place on January 1, 2006, January 1, 2008, and so on.

Fair Market Value

The office is required by the Code of Virginia to value all real estate at 100% of its fair market value. Fair market value is generally accepted to be “the price paid by a willing buyer to a willing seller, neither

of which is unduly motivated to complete the transaction.” Fair market value is determined by analyzing current activity in real estate markets.

Our appraisers continually review sales activity within neighborhoods (areas of reasonably comparable properties) and use those transactions as guidelines to establish assessed value. Whenever real estate changes ownership in the County, the transfer is concluded with the recordation of a deed of transfer in the Clerk of Circuit Court’s office. Deeds of transfer are also considered public information and are available for inspection in that office. Information pertaining to transfers is incorporated into the database, the sale prices verified, and the results compiled giving an indication of market value within a neighborhood or market area.

The Code of Virginia also requires that similar properties shall have a similar assessment.

Reassessment Notices

The office is required to mail reassessment notices to the owner of record for each property in the County after the reassessment is completed. On this notice is listed the owner’s name, legal description, property address, and the new assessed values. The notice also has instructions for contacting the office if there are any questions regarding the manner in which the new assessed value was determined.

Assessment Reviews

The Code of Virginia allows for periods of assessment review. Included in the assessment notices is a list of dates when administrative reviews are conducted by the office. During this period, owners may contact the office to make an appointment to meet with the appraiser responsible for determining values in your specific area.

There is also a second step in the review process: A hearing before the Board of Equalization. This panel has the legal right to review and make changes to values assigned by the office. All members of this Board are County residents nominated by the Board of Supervisors and appointed by the Circuit Court. At least thirty percent of the members must be knowledgeable real estate professionals. Currently, all members of the County’s Board of Equalization are active real estate professionals.

The third step in the review process involves a hearing before the Circuit Court, which is the final step when a property owner disagrees with the appraiser *and* Board of Equalization. The Circuit Court judge has the final say in the assessment review.

Updated Sales Lists

Every month the office posts updated sales lists for all types of property. This information is available by visiting the office or by accessing the website at